IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 10TH OCTOBER 2007 / 18TH ASWINA 1929

WP(C).No. 29798 of 2007(V)

PETITIONER:

ELITE FOODS PRIVATE LIMITED,
60, MAJOR INDUSTRIAL ESTATE, KALAMASSERY,
ERNAKULAM, PIN-683 109, REPRESENTED BY
P.S. SREEKUMAR, AUTHORISED SIGNATORY.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

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1. ASSISTANT COMMISSIONER,
KVAT - SPECIAL CIRCLE II, COMMERCIAL TAXES,
ERNAKULAM.

2. INTELLIGENCE INSPECTOR,
SQUAD NO.IV, COMMERCIAL TAXES, KASARAGODE.

3. STATE OF KERALA,
REPRESENTED BY THE SECRETARY (TAXES),
GOVT. SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 29798/2007

Dated this the 10th day of October, 2007

JUDGMENT

The petitioner has approached this Court seeking a direction to the second respondent to quash Ext.P5 issued in respect of the detention of the goods at the check post.

2. According to the learned counsel for the petitioner, there is no basis for the allegation of collusion and undervaluation. It is submitted that there was absolutely no justification to detain the goods at the check post. Learned Government Pleader, on the other hand, submits that the department was justified in detaining the goods.

3. Irrespective of the controversies that are involved, I am inclined to dispose of this writ petition with a direction to the second respondent that the goods brought by the petitioner and the vehicle shall be released to him on his executing a bond without sureties. Thereafter, Enquiry Officer to conduct the enquiry and decide on the issue on the basis of materials that are available.

ANTONY DOMINIC
Judge

mrcs